

84.32

84.32 - Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.

8432.10 - Ploughs

- Harrows, scarifiers, cultivators, weeders and hoes :

8432.21 -- Disc harrows

8432.29 -- Other

- Seeders, planters and transplanters :

8432.31 -- No-till direct seeders, planters and transplanters

8432.39 -- Other

- Manure spreaders and fertiliser distributors :

8432.41 -- Manure spreaders

8432.42 -- Fertiliser distributors

8432.80 - Other machinery

8432.90 - Parts

This heading covers machines, whatever their mode of traction, used in place of hand tools, for one or more of the following classes of agricultural, horticultural or forestry work, viz. :

- (I) Preparing the soil for cultivation (clearing, breaking, tilling, ploughing, loosening, etc.).
- (II) Spreading or distributing fertilisers, including manure, or other products to improve the soil.
- (III) Planting or sowing.
- (IV) The working or maintenance of the soil during the growing period (hoeing, weeding, cleaning etc.).

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The machines of this heading may be hauled by an animal or by a vehicle (e.g., a tractor), or may be mounted on a vehicle (e.g., on a tractor or a horse-drawn chassis). (In this context, "tractor" includes "pedestrian controlled tractor".)

Machines designed to be hauled by, or mounted as interchangeable equipment on a tractor.

Some agricultural, horticultural or forestry machines (for example, ploughs and harrows) are designed solely to be hauled or pushed by a tractor, to which they are linked by a coupling device (whether or not with a lifting mechanism). Others (e.g., rotating hoes) are operated by a general-purpose power take-off on the tractor. Such machines are mounted and changed in the fields, the forest or the farm yard. All these machines remain in this heading even if they are presented with (and whether or not mounted on) the tractor. The tractor itself is classified separately in **heading 87.01**.

The same classification principle applies where another type of hauling device is substituted for the tractor (e.g., one classified in heading 87.04), or where a rotary hoe is mounted on the driving axle of a pedestrian controlled tractor in place of the wheels, so that it acts both as an implement and as driving wheels carrying the whole.

Self-propelled agricultural, horticultural or forestry machines

In these machines the tractive part and the machine make up one integral unit (e.g., motorised ploughs). Such machines are classified in this heading.

However, the heading **excludes** fertiliser, etc., spreading lorries which are classified with other special purpose motor vehicles in **heading 87.05**.

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The smaller types of agricultural machines designed to be drawn or rolled by manual power (e.g., ploughs, harrows, cultivators, hoes, rollers and seeders) also fall in this heading.

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The numerous machines of this heading include :

- (1) **Ploughs** for all soil working purposes, e.g., mouldboard ploughs (single or multi share or reversible types), sub-soil ploughs (usually without mouldboards) and disc ploughs.
- (2) **Harrows** which are mainly used for breaking up the soil after ploughing. In the **toothed harrow** the teeth are fitted to a rigid, articulated or chain-mesh framework, or sometimes to a drum or rollers. In **disc harrows** the teeth are replaced by one or more rows of concave discs with cutting edges.
- (3) **Scarifiers, cultivators, weeder and hoes** which are used for working, weeding or smoothing the soil after ploughing, or during the growth of the crops. These machines usually consist of a horizontal frame fitted with several rows of various types of tools (shares, discs, teeth, etc.), which may be rigid or springy, fixed or movable, and are sometimes interchangeable.
- (4) **Seeders, planters and transplanters**, for seed, bulbs, tubers, plants, etc., consisting of a box, hopper or other reservoir, sometimes mounted on wheels, and equipped with devices for distribution and for opening and usually re-covering the furrow.

This group includes no-till direct seeders, planters and transplanters for sowing crops without preparing the soil through tillage. They deliver seed in a measured quantity and deposit the seed into the unprepared soil by penetrating through surface mulch and plant residues, opening a narrow slot or punching a hole into soils and releasing the seed at a predetermined position and depth.

- (5) **Fertiliser distributors and manure spreaders**. Distributors for spreading manure or solid fertilisers (chemicals, dung, etc.), sometimes mounted on wheels, usually consist of containers fitted with a distributing mechanism such as sliding floor plates, a worm feed, endless chains or centrifugal discs; portable mechanical apparatus used for the same purposes are also included here.

Fertiliser distributors evenly spread synthetic fertilizer or other synthetic solid inputs over the soil. Manure spreaders distribute manure (dung) or a recycling of plant nutrients from "animal waste" over a field.

Moving-floor trailers with a chopper/distributor attachment enabling them to operate, while unloading, as muck spreaders, and slurry spreaders consisting of a wheeled container, usually equipped with spreading plates or troughs, fall in heading 87.16.

Portable injectors for forcing fertilising liquids into the soil, also fall in this heading. They consist of a long hollow rod, through which the fertiliser is pumped into the soil by a pump.

- (6) **Machines for clearing** scrub, undergrowth, stalks of former crops, roots, etc. They generally consist of two large wheels and a drum fitted with cutting blades.
- (7) **Stone-removing machines**, similar to a harrow but fitted with hooked teeth in two rows converging towards an openslatted container, to collect stones.
- (8) **Rollers**, mainly used to pack the soil. These include smooth, corrugated, disc, packer wheel, etc., rollers. The heading also includes rollers for gardens, lawns, sports-grounds, grass tracks, etc.
- (9) **Thinning-out machines** (e.g., beet separators) used for separating young plants. These may be very complex machines controlled by photo-electric devices.
- (10) **Machines for cutting back the tops or stalks of plants** for pruning excess growth.

PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), the heading covers parts for the above-mentioned machines. Such parts include, *inter alia* :

Plough beams, coulters, shares, mouldboards, plough discs (including diamond-edged shares, discs, etc.); tools and teeth (rigid or springy) for scarifying, cultivating or weeding machines; teeth, drums and discs for harrows; cylinders, segments and parts of rollers; distributing mechanisms for fertiliser distributors, seeding, planting or transplanting machines; shares, teeth, discs and other tools for hoeing machines.

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The heading **does not include** :

- (a) Dibbers, planters, transplanters and similar hand tools (**heading 82.01**).
- (b) Liquid elevators and pumps for liquids (including hub-pumps for mounting on the wheels of agricultural machines for spraying, etc.) (**heading 84.13**).
- (c) Mechanical agricultural, horticultural or forestry appliances (whether or not hand-operated) for dispersing or spraying liquids or powders (**heading 84.24**).
- (d) Manure lifters and other agricultural, horticultural or forestry lifting machinery of **heading 84.28**.
- (e) Shovel loaders and road rollers, self-propelled (**heading 84.29**).
- (f) Earth excavating, levelling, boring or extracting machinery and non self-propelled road rollers (**heading 84.30**).
- (g) Stump removers and tree transplanters (**heading 84.36**).
- (h) Agricultural carts and vehicles (**Chapter 87**).